

FREQUENTLY ASKED QUESTIONS

Where does the City get the authority to license businesses?

Authority to license trade or business conducted within a municipality's city limits is granted to municipalities by the State of Alabama.

Who is required to apply for a business license?

Any person or entity desiring to conduct trade or provide services within the city limits of Birmingham is required to register with the City of Birmingham.

When should I apply for a business license?

The Business License Code, Ordinance No. 97-183, requires that a license be obtained *prior* to commencement of business in the City.

Where do I go to apply for a business license?

General Business License applications are taken weekdays, Monday through Friday, between the hours of 8:00 a.m. and 4:45 p.m. at the office of the Tax and License Administration (Revenue) Division located on the first floor of City Hall, Room TL-100, 710 North 20th Street, Birmingham, AL 35203. Applications for Alcoholic Beverage Licenses are taken *by appointment only*. Please note that there are specific documents that you are required to bring at the time you apply for a business license. If you have questions about the specific requirements for your business, you should contact the Tax and License Administration Division at (205) 254-2198. You may also obtain information from the City's official Website, www.informationbirmingham.com. See also Supplemental Documentation Checklist for more information.

Are any businesses exempt from licensing or sales and use taxes?

The Alabama State Legislature has the only authority to exempt businesses from sales and use taxation and/or licensing by the state, county or municipality governments through an Act of the Legislature. A "non-profit" or "not-for profit" status by the IRS (501 (c) (3)) is *not* sufficient justification for exemption. If your organization desires to obtain exemption status, you should contact your local legislative representative.

What is considered timely payment?

Payments must be postmarked by the US Postal Service on or before the due date to be considered timely. The date stamped by the taxpayer's postal meter is not considered an "official US Postal Service postmark" for purposes of determining timely payment and/or filing.

What if the due date for filing falls on a weekend or holiday?

If the due date falls on a non-working day for the Tax and License Administration (Revenue) Division, an official US Postal Service postmark, or hand-delivery on the next business day is accepted as timely filing. **IMPORTANT NOTE:** The City may not observe all federal or state holidays. Please call the Tax and License Administration (Revenue) Division for official holiday filing requirements, or check the City's official Website for the current listing of City Holidays.